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## MINISTRY OF DEFENCE

New Delhi, the 1st October 1959

## IMPOSITION OF NON-REFUNDABLE OCTROI IN FAIZABAD CANTONMENT

**S.R.O. 11-E, dated 28th Sep. 1959.**—In exercise of the powers conferred by section 60 of the Cantonments Act, 1924 (2 of 1924), and in supersession of all previous notifications in so far as they relate to the levy of octroi with refund in Faizabad Cantonment, the Cantonment Board, Faizabad, with the previous sanction of the Central Government, hereby imposes a tax, namely non-refundable octroi, on all goods mentioned in Schedule I annexed hereto and brought within the limits of the Cantonment of Faizabad for consumption, use or sale therein at the rate specified in that Schedule in respect of each class of goods subject to the condition that goods mentioned in Schedule II annexed hereto shall be exempt from the said tax. The tax shall, unless otherwise directed in Schedule II, be paid by the person bringing the goods within the said limits.

## SCHEDULE I

Particulars	Rate proposed on Maundage Basis	
Class I. Articles of Food or Drink for men or Animals.		
	Rs.	pP.
1. Bajra, Sawan, Kodo, Jwar, Chhoti and Bari Matar, Kakun, Aksa, Bran, Bhosl of all kind and other grains not mentioned elsewhere . . . . .	00·02	Per Maund.
2. Arhar, Moong, Urd, Malka, Masoor and Dal of all kinds, Bejhra, Gojaie, Gram, Oil cakes of all kinds, Cotton seeds, Mahuwa and Til white . . . . .	00·03	„
3. Wheat & Wheat Flour, Suji, Rawa, Maida, Basan, Sattu and flours of other grain . . . . .	00·08	„
4. Dhan or Unhusked rice. . . . .	00·03	„
5. Rice of all kind, Lawa, Lal, Chewra, Kheel, Kodai, Parmal, including bhujia rice of all kinds . . . . .	00·08	„
6. Khowa, Rabri, Balai and Chena . . . . .	00·60	„
7. Hill Potatoes . . . . .	00·25	„
8. Ghee, Butter, Cream, Misri, Qand & Honey . . . . .	1·25	„

Particulars	Rate proposed on Maundage Basis	
	Rs. nP.	Per Maund
9. Ram Dana Kuttu, Arorote, Sago, Amras Tinni, Dried Singhara and the flour thereof . . . . .	00·25	„
10. Sugar Refined by V.P.P. . . . .	00·35	„
11. Sugar Refined by O.P.P. and Semi Refined Sugar such as Shakar Khand . . . . .	00·06	„
12. Gur & Rab. . . . .	00·02	„
13. Curd, Juice of sugarcane . . . . .	00·16	„
14. Groundnut in shell . . . . .	00·35	„
15. Fresh Fruits and Vegetables :		
(a) Grapes, Alucha, Anannas, Kalmi Mangoes, Apples, Shantha & Narangi, Musanami Naka, Pind Khajoor, Green Chilies and Lahsun, Bail and fresh Amla . . . . .	0·35	„
(b) Amrood, Amba Desi, Bali Jwar, Parwal, Phali Matar, Kharbuza of Lucknow, Jaunpur and Sultanpur, Singhara, Leechi, Naspoti . . . . .	00·12	„
(c) Sugarcane and Other fruits and vegetables of all kinds not mentioned elsewhere . . . . .	00·16	„
16. Fresh fish & Kachhua . . . . .	00·75	„
17. Meat of all kinds including Game birds killed for consumption, dried fish & Charbi (animal fat) . . . . .	1·50	„
18. Eggs . . . . .	2·00	„
19. Fowls . . . . .	1·00	„
20. Betel leaves . . . . .	1·00	„
21. Dried fruits of all kinds . . . . .	2·50	„
22. Cocogum, Vegetable oil, and other oil chemically prepared and used as Ghee . . . . .	1·25	„
23. Sweets & confectionery of all kinds manufactured by foreign method, Oil manstore, loaf & Barley Sugar, Tea, Coco, Coffee, Syrup of all kinds in bottles or in bulk, vinegar, sauces, pickles, Murabbas, Chatnies, Achar, Jams, Jellies, Cheese, Cornflours, Lopicca, Sago, fish, meat in tin and other prepared food including biscuits . . . . .	2·00	„
24. Indian Sweets Pakwan or other confectionery prepared by Indian method . . . . .	00·75	„
25. Bhusa Karbi, Chaff & Straw . . . . .	00·02	„
26. Til black & mixed and other oil seeds of all kinds . . . . .	00·02	„
27. Flower & Vegetable seeds of all kinds including potato seeds and plants of all kinds . . . . .	1·25	„
28. Ice . . . . .	00·03	„
29. Shira . . . . .	00·03	„
Class II.—Animals Usually Slaughtered.		
30. Goat and sheep . . . . .	00·06	Per head.
31. Cattle, Buffaloes and their calves . . . . .	00·75	Per head.
32. Swine and pigs . . . . .	00·50	Per head.
Class III.—Articles used for Lighting for Fuel or for Washing.		
33. Fire wood, Kanda of all description . . . . .	00·02	Per Maund.
34. Charcoal, Coke and Cinder . . . . .	00·03	„

Particulars	Rate proposed on Maundage Basis	
	Rs. nP.	Per Maund.
35. Oil of all sorts except mineral oil and oil of all sorts not mentioned elsewhere . . . . .	00.25	„
36. Reh, Sajji, Retta and Khari earth . . . . .	00.02	„
37. Grease, Wax, Lard of all kinds . . . . .	1.00	„
38. Soap of all kind except Toilet, Medicated candles of all kind . . . . .	00.75	„
39. Fire works, all kinds of Atashbazi and wicks for lamp . . . . .	5.00	„
40. Diesel Oil, Mobil Oil, Lubricating Oil . . . . .	00.25	„
41. Steam coal, dust and Rubble . . . . .	00.02	„

*Class IV.—Stone, Wood, Ivory and articles made therefrom, Earthen Ware Glass and other articles used for Building and Furnishing.*

42. Kankar & earthen lime . . . . .	00.02	Per Maund.
43. Stone & Seep Lime . . . . .	00.05	„
44. Sang Khara, Dressed or undressed including daul of Chakki and Jara . . . . .	00.06	„
45. Sang Khara Ornamental . . . . .	00.25	„
46. Marble and Sang Mosa dressed or undressed tiles or slabs of it, Asbestos sheets and its articles. . . . .	00.50	„
47. Marble and Sang Mosa ornamental . . . . .	1.00	„
48. Cement . . . . .	00.06	„
49. Sutali and Badhi . . . . .	00.50	„
50. San, Sanai, Bankas, Kas, Munj, Belhar, Narial Jata and articles made of it . . . . .	00.06	„
51. Surkhi, Kankar, Stone ballast and Bajree of all kinds . . . . .	00.20	Per hundred Cubic feet.
52. Sentha, Jhan, Ranthia, Kasebri & articles made of it. . . . .	00.02	Per Maund.
53. Khas, Cane, Narkul, Khajoor articles made therefrom and Sital Pati, used Gunny bags . . . . .	00.50	„
54. Bamboo . . . . .	00.15	„
55. Tiles of all kinds, bricks, Chauka, Adgazi of each kinds and sun dried bricks. . . . .	00.62	Per thousand.
56. Narial for Hukka . . . . .	00.20	Per Maund.
57. Tat Pati, New Gunny bags and articles made therefrom . . . . .	00.70	„
58. Timber, logs, Beams, Batties of all description, planks, Rafters or Scantlings of all kinds . . . . .	8.00	Per hundred Cubic Feet.
59. Wooden articles of each kind such as door, windows, furniture picture frame etc. Kanthi Mula of each kind, coloured paper and articles of it building and furnishing materials not mentioned elsewhere including articles made of Bamboos . . . . .	1.75	Per Maund.
60. Pans of glass, looking glasses, lamps, chimnies, globes, churics, China crockery, glasses, Glazed earthen ware and toys . . . . .	1.00	„
61. Italian Marble tiles marble or stone goods, and other articles made therefrom not mentioned elsewhere including ivory . . . . .	1.25	„
62. Ivory Bones, Horns and articles made therefrom . . . . .	1.00	„

Particulars		Rate proposed on Maundage Basis	
		Rs. nP.	
63	Burned earthen ware just as Mathor, Matka, Ghara, Patki, Nand, Kulhar and Pialas etc. . . . .	00·03	Per Maund.
64	Doona and Pattal . . . . .	00·03	"
65	Sand of all kinds . . . . .	00·01	"
66	Moram Sand . . . . .	00·20	"
<i>Class V.—Chemicals Drugs Spices Gums perfume and Dying and Tanning Material</i>			
67	Coaltar & Asphalt etc. . . . .	00·35	Per Maund.
68	Lac, Chapra, Gum Gloy and articles made of it . . . . .	2·50	"
69	Disinfectant and distilled water, Cement, coloured or chemically prepared, Kharya, Ram Raj, Geru . . . . .	00·35	"
70	Supari . . . . .	00·60	"
71	Scent, Itra, Perfumery of all kinds foreign or Indian, patent and dispensing medicines, Homeopathic and Allopathic medicines, Injections of all kinds foreign liquors, Musk, Zafran, Ambar and Mentals for Gas, Camphor, Piperment and Sat Ajwain . . . . .	7·50	"
72	Hair Oils of all kinds medicated and Toilet soap of all kind, paints, Varnish, Boot Polishes, Unani & Ayurvedic medicines not specified elsewhere, white oil, linseed oil boiled, Turpentine, Katha (Cutch) and colour of all kinds . . . . .	1·30	"
73	Indian patent Medicines, such as of Dr. S. K. Burman, Baidya Nath Ayurved Bhawan, Gurukul Kangri etc. . . . .	1·25	"
74	All kinds of spices, Sandal and Dhoopwood, and other sort of spices and Sandries not mentioned elsewhere such as, Dhania, Haldi, Lal Mirch (Chellies of all sorts), Saunf, Magrel, Zeera, Ajwain, Sonth, Khatai of Mangoes and Imli, Adrakh, Tirphala, Har, Bahera, Amla and Tejpat etc. . . . .	00·62	"
75	Other spices and Sandries just as Heeng, Black piper, Jawatri, Elaichi, Laung, Kababchini and other Sandries not specified elsewhere in the schedule . . . . .	3·00	"
<i>Class VI.—Tobaccos Manufactured and Unmanufactured.</i>			
76	Raw Tobacco, Danthal and leaves for making Birics . . . . .	00·50	"
77	Smoking Tobacco . . . . .	00·25	"
78	Chewing Tobacco, Manufactured Patti, Zarda, Birics, Qowain, Pills, Snuffs etc. . . . .	1·75	"
79	Cigar, Cigarettes foreign, and Indian Tobacco for pipe or cigarettes . . . . .	6·25	"
<i>Class VII.—Cotton, Silken and Woollen Cloths, Leather, Rubber and Guttaparcha and articles made of them</i>			
80	Cotton cloth of all kinds, Gandhi & Palla Caps, Kela Resham, Linen, Staple and Mercerise cloth and hand spun cloths of all description excluding hand spun and hand woven cloths certified by All India Spinners' Association, Ahmedabad . . . . .	1·25	"

Particulars	Rate proposed on Maundage Basis	
81. Woollen clothes, Blankets, rugs, wool, and silken cloths, excluding hand spun and hand woven cloths certified by All India Spinners Association, Ahmcdabad	Rs. 3.75	nP. Per Maund
82. Gota, Kalabattu, Gold and Silver laces, Karchobi cloth, Zari, Sari, Dupatta Banarsi, and Makmal	5.00	"
83. Toys of all kinds, dolls, other fancy goods of rubber, Celluloid, plastic, gutta parcha, leather of all kinds, chrome and varnished leather and their articles, umbrella and their cloth, sport goods of all kinds, walking stick shoes, oil cloth, water proof, caps and hats of all kinds, ready made silken, woollen and cotton garments & hosiery and other general merchandise goods not mentioned elsewhere	3.75	"
84. Note paper, Blotting paper, ruled paper, Straw Board, Card Boards, Marble paper and paper of all kinds used for writing, printing and binding, Blank Register and copies	00.75	"
85. Stationery of all kinds such as pen, pencil, pins envelops, Note Book, tags, visiting cards, tracing cloth and paper and drawing and science instruments and playing card	2.50	"
86. Hide, skin and furs of all kinds	00.40	"
87. New Printed books	00.25	"
88. Cotton Loose	00.30	"
89. Waste paper	00.12	"
90. Brussels (Pig hairs)	5.00	"
<b>Class VIII—Metals and Articles made wholly or partly of Metal</b>		
91. Iron, Zink, Lead, Tin and articles made therefrom	00.25	"
92. Copper, Brass, German Silver, Aluminium & other alloys and articles made wholly or partly of these, and Printing letters	2.00	"
93. Gold and silver utensils and other articles made of it except ornaments, watches, clocks or their accessories, photographic goods and camera	7.50	"
94. Musical instruments of all description, gramophone records	5.00	"
95. Accessories of Motor Cars, Tractors, and Cycles, etc.	3.00	Each
96. Sewing Machine, Type writer	3.00	"
97. New unused Cycles, Tricycles, Rickshaw	1.00	"
98. Empty tins and drums	00.03	"
99. Empty wooden and Iron casks	00.25	"
100. Motor Cycles	5.00	"
101. Motor Cars, Trucks, Buses,	25.00	"
102. Machinery parts of all kinds including pumping machine	6.00	Per Maund
<b>Class IX—Electric Goods etc.</b>		
103. Electric Wire, Electrical fittings and accessories, fans, Instruments of all kinds, Torches and dry cells or other goods not mentioned elsewhere	5.00	"

Particulars	Rate proposed on Maundage Basi
	Rs. nP.
104 Radios and Loud Speaker set . . . . .	10.00 Each
105 Wooden Casing Boards, Blocks or other wooden electric goods . . . . .	1 25 „
106 Automobiles and Radio Batteries of each kind . . . . .	2.50 „
107 Refrigerators . . . . .	20.00 „

## SCHEDULE II

### List of Exemptions from Octroi

#### 1. Goods imported through the Post Office.

2. *Bonafide* personal luggage and household effects imported by a person on the occasion of his coming to take up his resident in the cantonment or by a traveller, or by a marriage party, and also the camp equipage of Government officer on tour.

*Explanation.*—Articles of food or drink and merchandise imported for consumption within cantonment limits by the above persons shall not be exempt. But such articles of food or drink shall be exempt up to a maximum quantity of 2½ seers if brought by the passengers along with them.

3. The luggage of circus and theatrical companies or Travelling Exhibition, and articles for industrial or educational exhibition.

4. All articles which are the *bonafide* property of Government, Antarim Zila Parishad, a Municipal Board at the time of import, or have been hired by them, if accompanied by a certificate from an officer authorized in this behalf by the head of the Importing Department or the authority concerned, and are not imported for the purpose of being sold:

Provided that in the event of such articles being sold subsequently, the octroi due shall be recoverable thereon from the purchaser in accordance with rule 9 of the rules for the assessment and collection of Octroi.

It shall be the duty of the Department concerned to see that the goods are not allowed to be removed unless the octroi thereon is paid.

5. When goods are imported by a private person for supply to Government in fulfilment of a contract or otherwise intended for the use of the Government, a written intimation to that effect shall be given to the octroi officer. The octroi who shall immediately forward it to the Octroi Officer. The Octroi on the goods shall then be paid, but if subsequently the property of Government it shall be refunded on a certificate authorised to receive goods on behalf of Government, provided the application for refund, accompanied with that certificate and the original octroi receipt, is made within three months of the date of supply and within fifteen days of the receipt of certificate. In case a manufactured article is supplied to Government and refund is applied for the octroi on the raw materials, the certificate must state the weight of the raw materials clearly. No refund shall be payable on supplies made to Government after one year from the date of payment of the octroi.

6. Machinery namely prime-movers and component parts thereof including boilers and component parts thereof, also including locomotives and portable engines, steam rollers, fire engines, motor tractors and other machines in which the prime-movers are not separate from the operative parts, machinery (and component parts thereof) meaning machines or set of machines to be worked by electricity, steam, water or other power not being manual or animal labour or which before being brought into use require to be fixed with reference to other moving parts, including belting of all materials for driving machinery.

Provided that the term does not include tools and implements to be worked by manual or animal labour, and provided also that only such articles shall be admitted as component parts of machinery as are indispensable for the working of the machinery and are owing to their shape or to other special quality not adapted for any other purposes:

Provided further that this exemption shall not apply to the machines and component parts specified in Schedule I.

7. (a) All description of cloth or fabrics woven on handloom in India from handspun cotton, silk or woollen yarn and certified by the All-India Spinners' Association, Ahmedabad, or the Gandhi Ashram or the U.P. Branch of all India Spinners' Association, Meerut and all handspun cotton, shirts and other articles made of such cloth or fabrics or yarn and also products of various cottage industries run by the above institutions.

(b) Charl has, Dhunkies and other accessories of Spinning and Weaving used in the Khadi Industry, consigned to or sent in the name of the U.P. Gandhi Ashram.

(c) Cotton imported by Shri Gandhi Ashram, U.P.

8. Necessaries (not being articles of food or drink) equipments and cloths procured by officers in command of troops for the use of their men and followers.

9. Grain and green fodder imported by troops for consumption by horses, mules, and other animals maintained as part of their military equipment--provided that it is certified by the Commanding Officer to be imported for *bonafide* public purposes

10. Samples imported by *bonafide* commercial travellers not meant for sale

11. Used household article for the *bonafide* domestic use of the importer

12. Soiled or washed cloths, i.e. laundry articles brought by dhobies

13. Used radio, electric fan and musical instrument brought for repairs.

14. Newspaper packed and advertising materials.

15. Arms and ammunition

16. Jewellery and precious stones.

17. Gold and silver when imported in the form of bullion and ornaments.

18. Coin and currency notes.

19. Opium, Ganja, Bhang, Charas, Mahua.

20. Milk except condensed milk, chhach (Matha).

21. Dowry and sindhars.

22. Office records, old and current account books, examination copies.

23. Idols for worship.

24. Ghee in quantity not exceeding 2½ seers when imported for personal use.

25. Head-loads of bushwood, uplas and fodder.

26. Fodder imported by cartmen for feeding the cattle of their own carts.

27. (a) Manure.

(b) Chemical fertilizers, such as sulphate of ammonia, nitrate of soda, calcium cyanide, potash salts, bones prepared for use as fertilizers and super phosphate.

(c) Castor cake, groundnut cake, Mahua cake and Neem cake.

28. All agricultural machinery including tractors, implements and other accessories relating thereto.

29. Motor cars, cycles and other vehicles except new ones.

30. Mineral oils classified as motor spirit, kerosene and diesel oils,

31. Seeds issued by or returned to Government seed stores, provided that all consignments are covered by a *bonafide* transaction with the Government Seed Department.

32. All imports meant for St. John Ambulance and Red Cross Stores subject to the condition that such goods are accompanied with a certificate by an officer of the organization to the effect that they are Red Cross Stores.

33. "Palm Gur" and "Neera".

34. All supplies and equipments, etc., imported under the agreement between the International Children's Emergency Fund and the Government of India, provided that a certificate to this effect is given at the import barrier.

35. Foodstuffs received for free gifts under the Relief Supplies Agreement with the Government of U.S.A. and by other recognized relief organizations and workers from U.S.A. and other foreign countries.

36. Books.

37. Printing machinery whether driven by power or manual labour.

38. Salt other than epsom salt.

39. Goods on which the octroi payable is less than one naya paisa.

40. Articles imported for manufacturing purposes into a jail situated within cantonment limits, provided that the goods into which they are manufactured are used in the jail or supplied to other Department of Government.

*Explanation.*—The manufactures sold by a jail to the public are, however, liable to octroi. At the close of the month the Board shall demand from the Superintendent of Jail a Statement showing the amount of dutiable raw materials used in articles sold to the public during the month and the Superintendent shall pay the octroi leviable thereon.

41. Coal, except coke and cinder.

42. Raw materials, imported by Government Technical and Industrial Schools.

43. Excisable liquor manufactured in India.

[No. F. 53/47/G/L&C/59/2610-G/D(C&L).]

B. N. VARMA, Jt. Secy.